



CLAIRE C. McCASKILL
Missouri State Auditor

To the County Commission
and
Officeholders of Wright County, Missouri

The State Auditor's Office through the State Office of Administration, Division of Purchasing, contracted the audit services of Wright County, Missouri, for the two years ended December 31, 2001. A copy of this audit, which was performed by McCullough, Officer & Company, L.L.C., Certified Public Accountants, is attached.

A handwritten signature in blue ink, appearing to read "Claire McCaskill", written over a light blue rectangular background.

Claire C. McCaskill
State Auditor

Report No. 2002-83
August 30, 2002

WRIGHT COUNTY, MISSOURI

FINANCIAL STATEMENTS

FOR THE YEARS ENDED
DECEMBER 31, 2001 AND 2000

WRIGHT COUNTY, MISSOURI

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FINANCIAL SECTION

Independent Auditor's Reports



McCULLOUGH, OFFICER & COMPANY, L.L.C.

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INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

To the County Commission
and
Officeholders of Wright County, Missouri

We have audited the accompanying special-purpose financial statements of various funds of Wright County, Missouri, as of and for the years ended December 31, 2001 and 2000, as identified in the table of contents. These special-purpose financial statements are the responsibility of the county's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of various funds of Wright County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county and are not intended to be a complete presentation of the financial position and results of operations of those funds or of Wright County.

In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of various funds of Wright County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county as of and for the years ended December 31, 2001 and 2000, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we also have issued our report dated January 30, 2002, on our consideration of the county's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the special-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the special-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the special-purpose financial statements taken as a whole.

Original Signed by Auditor

January 30, 2002



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Commission
and
Officeholders of Wright County, Missouri

We have audited the special-purpose financial statements of various funds of Wright County, Missouri, as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated January 30, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the special-purpose financial statements of various funds of Wright County, Missouri, are free of material misstatement, we performed tests of the county's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of various funds of Wright County, Missouri, we considered the county's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of

the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the management of Wright County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

Original Signed by Auditor

January 30, 2002

Financial Statements

Exhibit A-1

WRIGHT COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
YEAR ENDED DECEMBER 31, 2001

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 427,492	1,287,942	1,274,848	440,586
Special Road and Bridge	237,383	1,189,425	1,254,523	172,285
Assessment	638	150,686	151,092	232
Law Enforcement Training	2,928	5,595	5,422	3,101
Prosecuting Attorney Training	56	1,637	1,336	357
Prosecuting Attorney Bad Check	11,592	20,997	19,215	13,374
Prosecuting Attorney Delinquent Tax	602	1,844	-	2,446
Local Emergency Planning Commission	4,718	5,911	1,469	9,160
Recorder User Fee	55,073	23,899	3,558	75,414
Domestic Shelter	45	732	641	136
Drug	97	1	89	9
Computer Upgrading/Remodeling	20,216	48,991	18,459	50,748
Sheriff Civil Fees	512	32,216	26,508	6,220
Sheriff Calendar	2,580	60	2,640	-
Juvenile Detention Center	193,349	246,296	188,746	250,899
Associate Circuit Division Interest	1,843	504	47	2,300
Developmentally Disabled	485,003	127,680	67,125	545,558
Health Center	186,833	425,290	412,541	199,582
Law Library	1,610	4,525	2,950	3,185
Circuit Clerk Interest	7,019	721	2,118	5,622
Special Election	311	3,744	3,966	89
Children's home	-	3,518	3,518	-
Law Enforcement Block Grant	-	7,970	7,970	-
Total	\$ 1,639,900	3,590,184	3,448,781	1,781,303

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit A-2

WRIGHT COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
YEAR ENDED DECEMBER 31, 2000

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 399,758	1,140,834	1,113,100	427,492
Special Road and Bridge	121,432	1,182,373	1,066,422	237,383
Assessment	25,248	113,231	137,841	638
Law Enforcement Training	3,377	4,884	5,333	2,928
Prosecuting Attorney Training	236	1,101	1,281	56
Prosecuting Attorney Bad Check	6,804	18,214	13,426	11,592
Prosecuting Attorney Delinquent Tax	411	191	-	602
Local Emergency Planning Commission	3,640	5,678	4,600	4,718
Recorder User Fee	47,814	7,292	33	55,073
Domestic Shelter	2,411	899	3,265	45
Christmas Light	38	65	103	-
Drug	91	6	-	97
Road and Bridge Landfill Fees	2,682	71	2,753	-
Computer Upgrading/Remodeling	21,902	22,563	24,249	20,216
Sheriff Civil Fees	(36)	14,070	13,522	512
Sheriff Calendar	3,210	2,016	2,646	2,580
Juvenile Detention Center	99,578	295,352	201,581	193,349
Associate Circuit Division Interest	2,174	553	884	1,843
Developmentally Disabled	427,159	115,707	57,863	485,003
Health Center	148,204	346,298	307,669	186,833
Law Library	2,157	3,531	4,078	1,610
Circuit Clerk Interest	8,345	509	1,835	7,019
Family Access	211	6	217	-
Special Election	-	1,790	1,479	311
Total	\$ 1,326,846	3,277,234	2,964,180	1,639,900

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

WRIGHT COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>TOTALS - VARIOUS FUNDS</u>						
RECEIPTS	\$ 3,520,673	3,572,885	52,212	3,613,700	3,270,625	(343,075)
DISBURSEMENTS	3,533,611	3,429,537	104,074	3,630,082	2,954,737	675,345
RECEIPTS OVER (UNDER) DISBURSEMENTS	(12,938)	143,348	156,286	(16,382)	315,888	332,270
CASH, JANUARY 1	1,626,848	1,626,848	0	1,310,960	1,310,960	0
CASH, DECEMBER 31	1,613,910	1,770,196	156,286	1,294,578	1,626,848	332,270
<u>GENERAL REVENUE FUND</u>						
RECEIPTS						
Taxes	675,000	660,174	(14,826)	680,000	649,373	(30,627)
Intergovernmental	345,369	337,598	(7,771)	232,979	229,126	(3,853)
Charges for services	178,250	184,734	6,484	176,150	167,958	(8,192)
Interest	28,000	22,713	(5,287)	30,000	29,357	(643)
Other	31,150	46,121	14,971	23,125	33,930	10,805
Transfers in	66,485	36,601	(29,884)	46,400	31,090	(15,310)
Total Receipts	1,324,254	1,287,941	(36,313)	1,188,654	1,140,834	(47,820)
DISBURSEMENTS						
County Commission	65,972	54,301	11,671	60,366	60,043	323
County Clerk	69,430	69,539	(109)	67,366	56,289	11,077
Elections	34,875	24,949	9,926	43,808	53,369	(9,561)
Buildings and grounds	58,625	58,004	621	59,608	56,820	2,788
Employee fringe benefits	149,375	154,426	(5,051)	118,500	118,063	437
County Treasurer	38,850	40,569	(1,719)	62,878	62,572	306
County Collector	58,766	50,591	8,175	3,600	1,109	2,491
Ex Officio Recorder of Deeds	21,119	32,263	(11,144)	19,598	18,734	864
Circuit Clerk	7,800	7,542	258	18,322	8,066	10,256
Associate Circuit Court	9,680	9,398	282	9,250	9,419	(169)
Court administration	8,249	6,916	1,333	6,573	5,999	574
Public Administrator	11,397	23,940	(12,543)	10,915	19,851	(8,936)
Sheriff	230,595	224,979	5,616	230,086	240,446	(10,360)
Jail	69,866	72,486	(2,620)	48,211	49,379	(1,168)
Prosecuting Attorney	103,466	83,061	20,405	98,067	83,977	14,090
Juvenile Officer	172,308	147,834	24,474	134,184	133,906	278
County Coroner	15,780	12,375	3,405	12,400	11,434	966
Public health and welfare services	19,844	23,221	(3,377)	21,880	17,039	4,841
Other	110,034	148,453	(38,419)	112,131	86,585	25,546
Emergency fund	39,728	0	39,728	35,659	0	35,659
Transfers out	27,608	30,000	(2,392)	15,000	20,000	(5,000)
Total Disbursements	1,323,367	1,274,847	48,520	1,188,402	1,113,100	75,302
RECEIPTS OVER (UNDER) DISBURSEMENTS	887	13,094	12,207	252	27,734	27,482
CASH, JANUARY 1	427,492	427,492	0	399,758	399,758	0
CASH, DECEMBER 31	428,379	440,586	12,207	400,010	427,492	27,482

Exhibit B

WRIGHT COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>SPECIAL ROAD AND BRIDGE FUND</u>						
RECEIPTS						
Property taxes	25,000	44,048	19,048	25,000	23,327	(1,673)
Intergovernmental	1,201,000	1,051,254	(149,746)	1,450,000	1,119,869	(330,131)
Charges for services	20,000	105	(19,895)	40,000	14,939	(25,061)
Interest	20,000	16,444	(3,556)	8,000	10,814	2,814
Other	15,400	77,574	62,174	21,600	10,671	(10,929)
Transfers in	0	0	0	3,000	2,753	(247)
Total Receipts	1,281,400	1,189,425	(91,975)	1,547,600	1,182,373	(365,227)
DISBURSEMENTS						
Salaries	250,000	292,303	(42,303)	268,000	218,063	49,937
Employee fringe benefits	68,500	53,696	14,804	62,250	33,611	28,639
Supplies	58,000	60,812	(2,812)	67,000	50,507	16,493
Insurance	15,900	30,505	(14,605)	17,400	11,689	5,711
Road and bridge materials	500,000	311,849	188,151	333,000	194,330	138,670
Equipment repairs	45,000	80,713	(35,713)	45,000	43,433	1,567
Rentals	1,000	1,526	(526)	1,100	1,904	(804)
Equipment purchases	100,000	282,374	(182,374)	110,000	21,308	88,692
Construction, repair, and maintenance	147,000	64,149	82,851	544,000	435,933	108,067
Other	51,600	39,995	11,605	57,750	24,554	33,196
Transfers out	39,000	36,601	2,399	39,000	31,090	7,910
Total Disbursements	1,276,000	1,254,523	21,477	1,544,500	1,066,422	478,078
RECEIPTS OVER (UNDER) DISBURSEMENTS	5,400	(65,098)	(70,498)	3,100	115,951	112,851
CASH, JANUARY 1	237,383	237,383	0	121,432	121,432	0
CASH, DECEMBER 31	242,783	172,285	(70,498)	124,532	237,383	112,851

Exhibit B

WRIGHT COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>ASSESSMENT FUND</u>						
RECEIPTS						
Intergovernmental	122,919	123,384	465	119,000	109,182	(9,818)
Interest	1,000	1,054	54	1,000	2,300	1,300
Charges for services	895	574	(321)	850	860	10
Transfers in	32,919	25,000	(7,919)	27,872	0	(27,872)
Other	275	674	399	150	889	739
Total Receipts	158,008	150,686	(7,322)	148,872	113,231	(35,641)
DISBURSEMENTS						
Assessor	158,008	151,092	6,916	148,022	137,841	10,181
Total Disbursements	158,008	151,092	6,916	148,022	137,841	10,181
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	(406)	(406)	850	(24,610)	(25,460)
CASH, JANUARY 1	638	638	0	25,248	25,248	0
CASH, DECEMBER 31	638	232	(406)	26,098	638	(25,460)
<u>LAW ENFORCEMENT TRAINING FUND</u>						
RECEIPTS						
Charges for services	6,000	5,507	(493)	6,100	4,770	(1,330)
Interest	125	88	(37)	185	114	(71)
Total Receipts	6,125	5,595	(530)	6,285	4,884	(1,401)
DISBURSEMENTS						
Sheriff	9,000	5,422	3,578	9,646	5,333	4,313
Total Disbursements	9,000	5,422	3,578	9,646	5,333	4,313
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,875)	173	3,048	(3,361)	(449)	2,912
CASH, JANUARY 1	2,928	2,928	0	3,377	3,377	0
CASH, DECEMBER 31	53	3,101	3,048	16	2,928	2,912

Exhibit B

WRIGHT COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>PROSECUTING ATTORNEY TRAINING FUND</u>						
RECEIPTS						
Charges for services	900	945	45	2,350	903	(1,447)
Interest	10	9	(1)	15	8	(7)
Transfers In	700	683	(17)	0	190	190
Total Receipts	1,610	1,637	27	2,365	1,101	(1,264)
DISBURSEMENTS						
Prosecuting Attorney	1,600	1,336	264	2,600	1,281	1,319
Total Disbursements	1,600	1,336	264	2,600	1,281	1,319
RECEIPTS OVER (UNDER) DISBURSEMENTS	10	301	291	(235)	(180)	55
CASH, JANUARY 1	56	56	0	236	236	0
CASH, DECEMBER 31	66	357	291	1	56	55
<u>PROSECUTING ATTORNEY BAD CHECK FUND</u>						
RECEIPTS						
Charges for services	14,000	20,541	6,541	0	17,663	17,663
Interest	500	456	(44)	40	551	511
Transfers in	1,330	0	(1,330)			
Total Receipts	15,830	20,997	5,167	40	18,214	18,174
DISBURSEMENTS						
Prosecuting Attorney	21,735	18,532	3,203	0	13,236	(13,236)
Transfers out	0	683	(683)	476	190	286
Total Disbursements	21,735	19,215	2,520	476	13,426	(12,950)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(5,905)	1,782	7,687	(436)	4,788	5,224
CASH, JANUARY 1	11,592	11,592	0	6,804	6,804	0
CASH, DECEMBER 31	5,687	13,374	7,687	6,368	11,592	5,224

Exhibit B

WRIGHT COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>PROSECUTING ATTORNEY DELINQUENT TAX FUND</u>						
RECEIPTS						
Charges for services	160	1,767	1,607	120	160	40
Interest	32	77	45	19	31	12
Total Receipts	192	1,844	1,652	139	191	52
DISBURSEMENTS						
Prosecuting Attorney	600	0	600	500	0	500
Total Disbursements	600	0	600	500	0	500
RECEIPTS OVER (UNDER) DISBURSEMENTS	(408)	1,844	2,252	(361)	191	552
CASH, JANUARY 1	602	602	0	411	411	0
CASH, DECEMBER 31	194	2,446	2,252	50	602	552
<u>LOCAL EMERGENCY PLANNING COMMISSION FUND</u>						
RECEIPTS						
Intergovernmental	5,400	5,597	197	5,710	5,421	(289)
Interest	250	314	64	200	257	57
Total Receipts	5,650	5,911	261	5,910	5,678	(232)
DISBURSEMENTS						
Emergency Planning	7,000	1,469	5,531	9,550	4,600	4,950
Total Disbursements	7,000	1,469	5,531	9,550	4,600	4,950
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,350)	4,442	5,792	(3,640)	1,078	4,718
CASH, JANUARY 1	4,718	4,718	0	3,640	3,640	0
CASH, DECEMBER 31	3,368	9,160	5,792	0	4,718	4,718
<u>RECORDER USER FEE FUND</u>						
RECEIPTS						
Charges for services	7,000	20,557	13,557	8,000	7,292	(708)
Interest	2,900	3,342	442	0	0	0
Total Receipts	9,900	23,899	13,999	8,000	7,292	(708)
DISBURSEMENTS						
User fee expense	0	3,558	(3,558)	46,836	33	46,803
Total Disbursements	0	3,558	(3,558)	46,836	33	46,803
RECEIPTS OVER (UNDER) DISBURSEMENTS	9,900	20,341	10,441	(38,836)	7,259	46,095
CASH, JANUARY 1	55,073	55,073	0	47,814	47,814	0
CASH, DECEMBER 31	64,973	75,414	10,441	8,978	55,073	46,095

Exhibit B

WRIGHT COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>DOMESTIC SHELTER FUND</u>						
RECEIPTS						
Charges for services	1,000	720	(280)	1,000	740	(260)
Interest	100	12	(88)	120	159	39
Total Receipts	1,100	732	(368)	1,120	899	(221)
DISBURSEMENTS						
Domestic violence shelter	1,100	641	459	3,500	3,265	235
Total Disbursements	1,100	641	459	3,500	3,265	235
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	91	91	(2,380)	(2,366)	14
CASH, JANUARY 1	45	45	0	2,411	2,411	0
CASH, DECEMBER 31	45	136	91	31	45	14
<u>CHRISTMAS LIGHT FUND</u>						
RECEIPTS						
Other				500	37	(463)
Interest				20	28	8
Total Receipts				520	65	(455)
DISBURSEMENTS						
Christmas lights				500	103	397
Total Disbursements				500	103	397
RECEIPTS OVER (UNDER) DISBURSEMENTS				20	(38)	(58)
CASH, JANUARY 1				38	38	0
CASH, DECEMBER 31				58	0	(58)
<u>DRUG FUND</u>						
RECEIPTS						
Interest	7	1	(6)	4	6	2
Total Receipts	7	1	(6)	4	6	2
DISBURSEMENTS						
Sheriff	102	89	13	95	0	95
Total Disbursements	102	89	13	95	0	95
RECEIPTS OVER (UNDER) DISBURSEMENTS	(95)	(88)	7	(91)	6	97
CASH, JANUARY 1	97	97	0	91	91	0
CASH, DECEMBER 31	2	9	7	0	97	97

Exhibit B

WRIGHT COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>ROAD AND BRIDGE LANDFILL FEES FUND</u>						
RECEIPTS						
Interest				150	71	(79)
Total Receipts				150	71	(79)
DISBURSEMENTS						
Transfer out				2,832	2,753	79
Total Disbursements				2,832	2,753	79
RECEIPTS OVER (UNDER) DISBURSEMENTS				(2,682)	(2,682)	0
CASH, JANUARY 1				2,682	2,682	0
CASH, DECEMBER 31				0	0	0
<u>COMPUTER UPGRADING/REMODELING FUND</u>						
RECEIPTS						
Intergovernmental	43,000	42,970	(30)	0	1,979	1,979
Interest	300	1,021	721	1,000	584	(416)
Transfers in	0	5,000	5,000	20,000	20,000	0
Total Receipts	43,300	48,991	5,691	21,000	22,563	1,563
DISBURSEMENTS						
Computers	22,250	18,459	3,791	30,000	24,249	5,751
Total Disbursements	22,250	18,459	3,791	30,000	24,249	5,751
RECEIPTS OVER (UNDER) DISBURSEMENTS	21,050	30,532	9,482	(9,000)	(1,686)	7,314
CASH, JANUARY 1	20,216	20,216	0	21,902	21,902	0
CASH, DECEMBER 31	41,266	50,748	9,482	12,902	20,216	7,314

Exhibit B

WRIGHT COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>SHERIFF CIVIL FEES FUND</u>						
RECEIPTS						
Charges for services	31,390	29,181	(2,209)	14,000	14,051	51
Interest	20	395	375	25	19	(6)
Transfers in	0	2,640	2,640	0	0	0
Total Receipts	31,410	32,216	806	14,025	14,070	45
DISBURSEMENTS						
Sheriff	28,700	26,508	2,192	13,750	13,522	228
Total Disbursements	28,700	26,508	2,192	13,750	13,522	228
RECEIPTS OVER (UNDER) DISBURSEMENTS	2,710	5,708	2,998	275	548	273
CASH, JANUARY 1	512	512	0	(36)	(36)	0
CASH, DECEMBER 31	3,222	6,220	2,998	239	512	273
<u>JUVENILE DETENTION CENTER FUND</u>						
RECEIPTS						
Intergovernmental	175,525	231,109	55,584	157,611	267,921	110,310
Charges for services	0	8,614	8,614	0	22,169	22,169
Interest	0	6,573	6,573	0	5,262	5,262
Total Receipts	175,525	246,296	70,771	157,611	295,352	137,741
DISBURSEMENTS						
Salaries	120,112	57,142	62,970	101,793	60,409	41,384
Office expenditures	24,999	82,703	(57,704)	38,818	78,666	(39,848)
Equipment	2,534	1,998	536	5,618	25,532	(19,914)
Mileage and training	5,200	3,964	1,236	8,000	6,409	1,591
Electronic monitoring	0	198	(198)	0	3,822	(3,822)
Other	9,946	1,040	8,906	0	1,877	(1,877)
Contract services	17,001	41,701	(24,700)	12,199	24,866	(12,667)
Total Disbursements	179,792	188,746	(8,954)	166,428	201,581	(35,153)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(4,267)	57,550	61,817	(8,817)	93,771	102,588
CASH, JANUARY 1	193,349	193,349	0	99,578	99,578	0
CASH, DECEMBER 31	189,082	250,899	61,817	90,761	193,349	102,588

Exhibit B

WRIGHT COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>DEVELOPMENTALLY DISABLED FUND</u>						
RECEIPTS						
Taxes	96,175	101,234	5,059	94,285	91,838	(2,447)
Interest	25,000	26,446	1,446	19,500	23,869	4,369
Total Receipts	121,175	127,680	6,505	113,785	115,707	1,922
DISBURSEMENTS						
Funding for services	56,500	66,617	(10,117)	51,000	57,391	(6,391)
Office expenditures	2,560	508	2,052	546	455	91
Mileage and training	100	0	100	100	17	83
Capital expenses	100,000	0	100,000	86,000		86,000
Total Disbursements	159,160	67,125	92,035	137,646	57,863	79,783
RECEIPTS OVER (UNDER) DISBURSEMENTS	(37,985)	60,555	98,540	(23,861)	57,844	81,705
CASH, JANUARY 1	485,003	485,003	0	427,159	427,159	0
CASH, DECEMBER 31	447,018	545,558	98,540	403,298	485,003	81,705
<u>HEALTH CENTER FUND</u>						
RECEIPTS						
Property taxes	94,000	100,264	6,264	83,500	92,583	9,083
Intergovernmental	210,097	200,207	(9,890)	191,775	140,582	(51,193)
Charges for services	17,975	96,900	78,925	86,150	93,682	7,532
Interest	5,000	12,477	7,477	2,500	6,750	4,250
Other	14,325	15,442	1,117	31,550	12,701	(18,849)
Total Receipts	341,397	425,290	83,893	395,475	346,298	(49,177)
DISBURSEMENTS						
Salaries	207,085	239,016	(31,931)	198,107	210,930	(12,823)
Office expenditures	48,327	50,890	(2,563)	56,190	35,236	20,954
Equipment	0	15,761	(15,761)	4,886	3,971	915
Mileage and training	9,500	9,916	(416)	8,000	7,284	716
Other	76,485	96,958	(20,473)	55,291	50,248	5,043
Total Disbursements	341,397	412,541	(71,144)	322,474	307,669	14,805
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	12,749	12,749	73,001	38,629	(34,372)
CASH, JANUARY 1	186,833	186,833	0	148,204	148,204	0
CASH, DECEMBER 31	186,833	199,582	12,749	221,205	186,833	(34,372)

Exhibit B

WRIGHT COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>FAMILY ACCESS FUND</u>						
RECEIPTS						
Interest				20	6	(14)
Intergovernmental				25		(25)
Total Receipts				45	6	(39)
DISBURSEMENTS						
Family access				225	217	8
Total Disbursements				225	217	8
RECEIPTS OVER (UNDER) DISBURSEMENTS				(180)	(211)	(31)
CASH, JANUARY 1				211	211	0
CASH, DECEMBER 31				31	0	(31)
<u>SPECIAL ELECTION FUND</u>						
RECEIPTS						
Intergovernmental	3,750	3,642	(108)	2,000	1,615	(385)
Interest	40	54	14	100	41	(59)
Other	0	48	48	0	134	134
Total Receipts	3,790	3,744	(46)	2,100	1,790	(310)
DISBURSEMENTS						
Special election expense	3,800	3,966	(166)	2,100	1,479	621
Total Disbursements	3,800	3,966	(166)	2,100	1,479	621
RECEIPTS OVER (UNDER) DISBURSEMENTS	(10)	(222)	(212)	0	311	311
CASH, JANUARY 1	311	311	0	0	0	0
CASH, DECEMBER 31	301	89	(212)	0	311	311

The accompanying Notes to the Financial Statements are an integral part of this statement.

Notes to the Financial Statements

WRIGHT COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present the receipts, disbursements, and changes in cash of various funds of Wright County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission, an elected county official, or the Health Center Board and the Developmentally Disabled Board. The General Revenue Fund is the county's general operating fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

B. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Budgets and Budgetary Practices

The County Commission and other applicable boards are responsible for the preparation and approval of budgets for various county funds in accordance with Sections 50.525 through 50.745, RSMo 2000, the county budget law. These budgets are adopted on the cash basis of accounting.

Although adoption of a formal budget is required by law, the county did not adopt formal budgets for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Sheriff Calendar Fund	2000, 2001
Associated Circuit Division Interest Fund	2000, 2001
Law Library Fund	2000, 2001
Circuit Clerk Interest Fund	2000, 2001
Children's Home Fund	2001
Law Enforcement Grant Fund	2001

Warrants issued were in excess of budgeted amounts for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Prosecuting Attorney Bad Check Fund	2000
Recorder User Fee Fund	2001
Juvenile Detention Center Fund	2000, 2001
Health Center Fund	2001
Special Election Fund	2001

Section 50.740, RSMo 2000, prohibits expenditures in excess of the approved budgets.

D. Published Financial Statements

Under Sections 50.800 and 50.810, RSMo 2000, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for the county. The financial statement is required to show receipts or revenues, disbursements or expenditures, and beginning and ending balances for each fund.

However, the county's published financial statements for the year ended December 31, 2001 did not include the Sheriff Calendar Fund, Children's Home Fund, Special Election Fund or Circuit Clerk Interest Fund and for year ended 2000, it did not include the Sheriff Calendar Fund, Special Election Fund, and Law Enforcement Block Grant Fund.

2. Cash

Section 110.270, RSMo 2000, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo 2000, requires political subdivisions with authority to invest in instruments other than depository accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The county has not adopted such a policy.

In accordance with Statement No. 3 of the Governmental Accounting Standards Board, *Deposits with Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements*, disclosures are provided below regarding the risk of potential loss of cash deposits. For the purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions.

The financial statements do not include the cash balances of the Ex Officio County Collector, who collects and distributes property taxes as an agent for various local governments. However, for the purpose of these risk disclosures, the Ex Officio County Collector's cash balances are included since collateral securities to cover amounts not covered by federal depository insurance are pledged to the county rather than to specific county officials.

The County's deposits at December 31, 2001 and 2000, were entirely covered by federal depository insurance or by collateral securities held by the County's custodial bank in the County's name.

The Health Center's deposits at December 31, 2001 and 2000 were entirely covered by federal depository insurance or by collateral securities held by the Health Center's custodial bank in the Health Center's name.

Of the Developmentally Disabled Board's bank balance at December 31, 2001, \$542,782 was covered by federal depository insurance or by collateral securities held by the Developmentally Disabled Board's custodial bank in the Developmentally Disabled Board's name, and \$2,776 was uninsured and uncollateralized. The Developmentally Disabled

Board's deposits at December 31, 2000 were entirely covered by federal depository insurance or by collateral securities held by the Developmentally Disabled Board's custodial bank in the Developmentally Disabled Board's name.

Of the Juvenile Center's bank balance at December 31, 2001, \$100,540 was covered by federal depository insurance or by collateral securities held by the Juvenile Center's custodial bank in the Juvenile Center's name, and \$165,560 was uninsured and uncollateralized. Of the Juvenile Center's bank balance at December 31, 2000, \$101,069 was covered by federal depository insurance or by collateral securities held by the Juvenile Center's custodial bank in the Juvenile Center's name, and \$105,593 was uninsured and uncollateralized.

Furthermore, because of significantly higher bank balances at certain times during the year, uninsured and uncollateralized balances existed for the Developmentally Disabled Board and the Juvenile Center were substantially higher at those times than such amounts at year-end.

To protect the safety of county deposits, Section 110.020, RSMo 2000, requires depositories to pledge collateral securities to secure county deposits not insured by the Federal Deposit Insurance Corporation.

Supplementary Schedule

Schedule

WRIGHT COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			2001	2000
U. S. DEPARTMENT OF AGRICULTURE				
	Passed through state:			
	Department of Health -			
10.557	Special Supplemental Nutrition Program for Women, Infants and Chi	ERS045-1218W	70,683	
		ERS045-2215W	7,377	
		ERS045-0215W		67,112
		ERS045-1215W		6,051
	Program Total		<u>78,060</u>	<u>73,163</u>
10.666	Office of Administration - Schools and Roads - Grants to States	N/A	6,148	10,170
U.S. DEPARTMENT OF DEFENSE				
	Passed through state:			
	Office of Administration -			
12.112	Payments to States in Lieu of Real Estate Taxes	N/A	6,560	4,557
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
	Passed through state:			
	Department of Economic Development -			
14.228	Community Development Block Grants/State's Program	2000-PF-08	3,518	
U.S. DEPARTMENT OF JUSTICE				
	Passed through:			
	State Department of Public Safety -			
16.592	Local Law Enforcement Block Grants Program	N/A	7,131	
16.unknown	Missouri Sheriffs' Association - Domestic Cannabis Eradication/Suppression Program	N/A	756	1,504
U. S. DEPARTMENT OF TRANSPORTATION				
20.205	Passed through state Highway and Transportation Commission: Highway Planning and Construction	BRO - 114	18,834	332,774
20.703	Passed through state Emergency Management Agency: Emergency Management	N/A	5,597	5,421
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
	Passed through state:			
	Department of Health -			
93.217	Family Planning - Services	ERS175-1311F	5,151	736
		ERS175-2084F	1,539	
		ERS175-0215F		6,757
	Program Total		<u>6,690</u>	<u>7,493</u>
93.268	Immunization Grants	N/A	37,600	35,921
93.919	Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	ERS161-00059	540	22,139
		ERS161-00007	29,328	
		ERS161-20034	8,540	
	Program Total		<u>38,408</u>	<u>22,139</u>
93.994	Maternal and Child Health Services Block Grant to the States	ERS146-1215M	20,699	
		ERS146-0215M		24,448
	Total Expenditures of Federal Awards		<u>\$ 230,001</u>	<u>517,590</u>

N/A - Not applicable

The accompanying Notes to the Supplementary Schedule are an integral part of this schedule.

Notes to the Supplementary Schedule

WRIGHT COUNTY, MISSOURI
NOTES TO THE SUPPLEMENTARY SCHEDULE

1. Summary of Significant Accounting Policies

A. Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of OMB Circular A-133. This circular requires a schedule that provides total federal awards expended for each federal program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA information is not available.

The schedule includes all federal awards administered by Wright County, Missouri.

B. Basis of Presentation

OMB Circular A-133 includes these definitions, which govern the contents of the schedule:

Federal financial assistance means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals

Federal award means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

Accordingly, the schedule includes expenditures of both cash and noncash awards.

C. Basis of Accounting

Except as noted below, the schedule is presented on the cash basis of accounting, which recognizes amounts only when disbursed in cash.

Of the amounts for Immunization Grants (CFDA number 93.268), \$37,600 and \$35,921 represent the original acquisition cost of vaccines purchased by the Centers for Disease Control of the U.S. Department of Health and Human Services but distributed to the Health Center through the state Department of Health during the years ended December 31, 2001 and 2000. Of the remaining amounts for the Immunization Grants and the Maternal and Child Health Services Block Grant to the States represent cash disbursements.

2. Subrecipients

The county provided no federal awards to subrecipients during the years ended December 31, 2001 and 2000.

FEDERAL AWARDS -
SINGLE AUDIT SECTION

Independent Auditor's Report



McCULLOUGH, OFFICER & COMPANY, L.L.C.

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the County Commission
and
Officeholders of Wright County, Missouri

Compliance

We have audited the compliance of Wright County, Missouri, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the years ended December 31, 2001 and 2000. The county's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the county's management. Our responsibility is to express an opinion on the county's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the county's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the county's compliance with those requirements.

In our opinion, Wright County, Missouri, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the years ended December 31, 2001 and 2000.

Internal Control Over Compliance

The management of Wright County, Missouri, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the county's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the management of Wright County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

Original Signed by Auditor

January 30, 2002

Schedule

WRIGHT COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(INCLUDING MANAGEMENT'S PLAN FOR CORRECTIVE ACTION)
YEARS ENDED DECEMBER 31, 2001 AND 2000

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: unqualified

Internal control over financial reporting:

Material weaknesses identified? yes x no

Reportable conditions identified that are
not considered to be material weaknesses? yes x none reported

Noncompliance material to the financial statements
noted? yes x no

Federal Awards

Internal control over major programs:

Material weaknesses identified? yes x no

Reportable conditions identified that are
not considered to be material weaknesses? yes x none reported

Type of auditor's report issued on compliance for
major program(s): unqualified

Any audit findings disclosed that are required to be
reported in accordance with Section .510(a) of OMB
Circular A-133? yes x no

Identification of major program(s):

CFDA or
Other Identifying

Number

Program Title

20.205

State and Community Highway Safety

93.268

Immunization Grants

Dollar threshold used to distinguish between Type A
and Type B programs:

\$300,000

Auditee qualified as a low-risk auditee?

_____ yes

___x___ no

Section II - Financial Statement Findings

This section includes no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

Section III - Federal Award Findings and Questioned Costs

This section includes no audit findings that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.

Follow-Up on Prior Audit Findings for an
Audit of Financial Statements Performed in Accordance
With *Government Auditing Standards*

WRIGHT COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

The prior audit report issued for the two years ended December 31, 1999, included no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

Summary Schedule of Prior Audit Findings
in Accordance With OMB Circular A-133

WRIGHT COUNTY, MISSOURI
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
IN ACCORDANCE WITH OMB CIRCULAR A-133

Section .315 of OMB Circular A-133 requires the auditee to prepare a Summary Schedule of Prior Audit Findings to report the status of all findings that are relative to federal awards and included in the prior audit report's Schedule of Findings and Questioned Costs. The summary schedule also must include findings reported in the prior audit's Summary Schedule of Prior Audit Findings, except those listed as corrected, no longer valid, or not warranting further action.

Section .500(e) of OMB Circular A-133 requires the auditor to follow up on these prior audit findings; to perform procedures to assess the reasonableness of the Summary Schedule of Prior Audit Findings; and to report, as a current year finding, when the auditor concludes that the schedule materially misrepresents the status of any prior findings.

The prior audit report issued for the two years ended December 31, 1999, included no audit findings that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.